



Are you confident with your level of **business assurance**?  
Is your annual **audit plan fully completed** each year?  
Do you have sufficient **insight into key risk areas**?

**FREEDOM FROM DOUBT**

With our next generation business assurance platform you can:

- Better manage all audit content
- Make data analysis easier and more accessible
- Implement continuous auditing & monitoring
- Close the loop – distribute, track, and escalate exceptions

**ACL Specialist – Desktop User**

ACL | Desktop

AX | GatewayPro

Create & manage engagements  
Prepare & import data  
Create & import analytics  
Automate analysis



Access all working papers  
Review work, view results  
Conduct analysis, run analytics  
Link to audit content via URL

**Better Manage All Audit Content**

Imagine – all working papers, audit programs, analytic elements, results and data required for a specific audit engagement in one central secure repository – for the first time ever. We call it AX™Core, and it is the future hub of your audit team’s activity. Designed to address the specific needs of internal audit, it facilitates creating a virtual room where all relevant audit content can be stored, and accessed only by those working on or overseeing that particular engagement. AX™Core’s content management structure and embedded security means audit teams no longer have to rely on IT departments to organize their information or define their security parameters. This enables your team to meet the requirements of the most stringent document retention policies and adhere to best practices. And to make finding documents easier, you can attach secure URLs to each artifact, enabling efficient cross-referencing. **Saving you time, integrating data analysis into the audit process and safeguarding audit content.**

**EASY**

**Staff Auditors & Audit Leadership**

AX | Gateway

AX | Gateway

AX | Gateway

**Components**

The full AuditExchange 2.0 business assurance platform consists of multiple complementary components. When combined they deliver a complete end-to-end business assurance solution. Flexible and scalable to your size and needs.

**AX™ | Core**

AX™Core is at the center of the ACL AuditExchange 2.0 platform. Our new content management repository, AX™Core, stores and manages all audit working papers, regardless of file type. Leveraging server security and speed, it provides powerful analytic processing capabilities and the ability to easily schedule and automate analysis. AX™GatewayPro is the user interface that supports specialized data analysts, and repository management. AX™Gateway is the web-based viewer for non-technical specialists and provides easy-to-use analysis capabilities for the entire audit team.

**ACL™ | Desktop**

ACL™ Desktop is the leading PC-based data analysis software for audit and financial professionals. Providing a unique and powerful combination of data access, analysis and integrated reporting, ACL™ Desktop enables you to gain immediate visibility into transactional data critical to your organization. Linked to AX™Core, ACL™ Desktop enables an analytics specialist to prepare and import data, and create and automate analytics that can be scheduled and run by anyone on the team.

**AX™ | Accelerators**

AX™ Accelerators consist of packaged analytics developed by ACL to run on AuditExchange 2.0. Based on our 20+ years of consulting experience with thousands of organizations worldwide, these proven analytics are designed to help audit teams generate faster and more meaningful results. Each package provides a series of analytics targeted to specific audit objectives and come bundled with a report viewer. This feature provides polished graphics and informative summaries that can be distributed to senior-level management.

“ AuditExchange 2.0 will fundamentally transform how we manage spending and evaluate compliance. Reporting that was previously non-existent will now provide senior leadership with a clear picture of our control environment. ”

Hal Laughlin, IT Audit Manager, Dun & Bradstreet  
ACL AuditExchange 2.0 Beta Customer

### Data Analysis – Easy, Accessible

Unlock the problem-solving capabilities of your entire team. AX™ Gateway, the new web-based viewer gives every auditor easy access to all key documents stored in the repository for each of their audit engagements. Our new intuitive approach enables an auditor who has never used an audit analytic tool, to perform basic analysis with ease. It provides the ability to run advanced analytics stored in AX™ Core by specialist users or ACL consultants. We can even provide your team with proven, pre-packaged analytics based on our 20+ years of professional services insight. **AX™ Gateway ignites the ability of the entire team to leverage analytics, freeing up specialists to tackle the more complex issues that stand between your organization and better insight.**

### Continuous Auditing Goes Mainstream

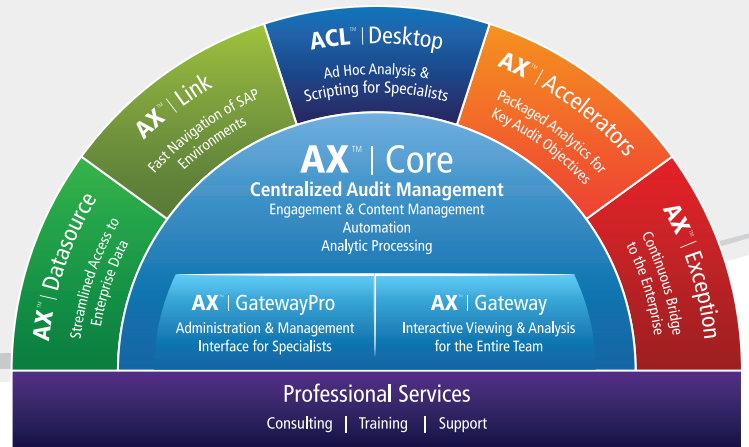
The quality of insight delivered by continuous auditing has been praised for years, however the challenges in effective implementation have held back deployment. Those days are over. ACL has a solution that transforms the process of continuous auditing. Our new AX™ Core provides automation and standardization of ACL analytics, combined with a simple scheduling interface. The results can be output to a multi-level dashboard for management review and monitoring.

And for teams wanting to scale up and fully achieve continuous testing of 100% of transactions, we have add-on components that dramatically expand data access capabilities to enable automated data extracts, and even mask sensitive data. **Timely insight – better assurance.**

### Close the Loop on Exceptions

For audit teams seeking to deliver timely value to their organization while closing the loop on their findings, ACL's business assurance platform can be extended with our new exception management component - AX™ Exception. This enables exceptions found by audit to be passed seamlessly to the business stakeholders responsible for determining the cause, and correcting the control exceptions. And our consultants can help you configure it to monitor your entire remediation process, and escalate exceptions when appropriate. **Driving the benefits of continuous monitoring and enhancing the value you deliver to the business.**

INSIGHT



### AX™ | Datasource

AX™ Datasource is an add-on component for the AuditExchange platform. Powered by Informatica® PowerCenter®, the worldwide market leader in Extract, Transform and Load (ETL) technology, this component provides audit teams dramatically expanded and streamlined data access capabilities that support automated data extracts and the ability to mask sensitive data.

### AX™ | Link

AX™ Link is an add-on component for the AuditExchange platform. It helps solve your SAP® ERP data access challenges by enabling direct and seamless access to your SAP ERP data. Gain independence and flexibility by selecting and extracting the SAP ERP data you need, when you need it, while minimizing your reliance on busy IT resources. AX™ Link is certified for integration with the SAP ERP application.

### AX™ | Exception

AX™ Exception is an add-on component for the AuditExchange platform. This web-based application allows audit teams to easily distribute exceptions found during data analysis testing to multiple business stakeholders and drive the implementation of continuous monitoring. With the ability to manage the distribution, assignment, escalation and remediation of each exception, organizations can now further leverage the data analysis work being done by audit teams in order to identify and resolve exceptions faster and more efficiently, reducing their negative impact on the business.

## Beta Case Study

# North Carolina Office of the State Auditor

## ACL AuditExchange 2.0 supports audit team collaboration and communication

Working with ACL's consulting and implementation team, **The North Carolina Office of the State Auditor** (OSA) recently completed a successful installation of ACL AuditExchange 2.0 beta.

- Department of 150 audit professionals, including nine branch offices, and a demanding audit mandate.
- The OSA used AuditExchange 2.0 data extraction and storage capabilities on a key data file that had required approximately four hours to update each month. With AuditExchange 2.0, the update can now be completed and available for audit use in just 15 minutes – a significant time saving.
- The team is still completing the AuditExchange 2.0 rollout, but if the testing phase is a success they expect that staff will be able to access the repository directly over a secure web browser connection using AX™ Gateway. This is a new AuditExchange component that enables team members to share results, view others' work and perform analytics required to support a particular audit program.
- AuditExchange 2.0 is helping staff and managers prioritize the development of new analytics to promote efficiencies throughout the audit cycle.



## Result-Focused Services

We recognize that many audit teams lack internal resources to establish a technology-enabled audit environment. ACL consulting services can fill the gap and help you see results on your next audit. From identifying opportunities for analytics to optimizing your continuous auditing & monitoring program, our implementation and training experts can get your team up and running quickly. Professional consultants will help you manage and access your critical audit data, set up the content repository and migrate your current ACL scripts into AuditExchange 2.0.

**See results in just days.**



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### About ACL Services Ltd.

ACL Services Ltd. is the leading global provider of business assurance technology for audit and compliance professionals. Combining market-leading audit analytics software with centralized content management and exception reporting, ACL technology provides a complete end-to-end business assurance platform that is flexible and scalable to meet the needs of any organization.

Since 1987, ACL technology has helped organizations reduce risk, detect fraud, enhance profitability, and improve business performance. ACL delivers its solutions to 14,000 organizations in over 150 countries through a global network of ACL offices and channel partners. Our customers include 95 percent of Fortune 100 companies, 85 percent of the Fortune 500 and over two-thirds of the Global 500, as well as hundreds of national, state, and local governments, and the Big Four public accounting firms.

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